

ATTN: International Tax Reform Working Group

Dear Representative Nunes and Blumenaur,

I am writing to ask that the International Taxation Committee of the Ways & Means Committee for Tax Reform seriously consider the ACA proposal for reform to Residency-based taxation RBT. See link:

<http://americansabroad.org/files/6513/6370/3681/finalsbrbtmarch2013.pdf>

As one of nearly 7 million American citizens living, working and voting from abroad, and contributing to the economic growth of the U.S. economy, I believe the current Citizenship based taxation regime must be reformed. Current tax policy is negatively affecting this important sector of American and their ability to compete for jobs, grow the US economy through international business and exports, and live overseas. Current tax policy damages both individuals and the welfare of our country.

The ACA has identified a number of examples of the fallout on Americans working overseas from current U.S. Citizenship taxation and reporting rules, which I will not dwell on. My main concern is the complexity of the US tax code and the cost of compliance.

I have been personally affected by the undue burden of my annual tax filing. This complexity and confusion caused me to inadvertently overpay US taxes since 2007 by over \$80,000. This error was made by my tax advisor because the IRS rules and instructions for the UK - USA Double Taxation treaty are not clear. Thankfully, the IRS has recently refunded this amount.

Due to the penal UK tax rates and the application of the double taxation treaty, I rarely need to pay US or state income tax on my foreign earned income. I only owe tax on my US passive income. Nonetheless, I spend over \$3500 each year to file a US tax return. Adding insult to injury, I need to attest (under threat of felony perjury) that my 100 plus page return is accurate. Frankly, I have no idea! I now understand why my wife has surrendered her Green Card and many dual citizens are surrendering US citizenship.

Please seriously consider the RBT proposal submitted by American Citizens Abroad (ACA). A move towards a residence-based system, like the rest of the world, not only would it be simpler and fairer for Americans living abroad, but it would actually bring in MORE tax revenue than the current system, which wastes compliance resources for very little return. RBT would increase United States exports strongly by facilitating American mobility in the global business environment of today's world.

Yours sincerely,

Thomas C. Briggs

A large black rectangular redaction box covering the signature and any handwritten notes or contact information that might have been present.